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# OFFICIAL GAZETTE GOVERNMENT OF GOA

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## EXTRAORDINARY No. 3

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

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**Notification**

38/1/2017-Fin(R&amp;C)(119)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Eighth Amendment) Rules, 2019.

(2) They shall be deemed to have come into force with effect from the 13th December, 2019.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:—

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations

of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).".

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 1st January, 2020.

38/1/2017-Fin(R&amp;C)(120)

In exercise of the powers conferred by section 146 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with sub-rule (4) of rule 48 of the Goa Goods and Services Tax Rules, 2017, the Goa Government, on the recommendations of the Council, hereby, notifies the following as the

Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule (4) of rule 48 of the aforesaid rules, namely:—

- (i) [www.einvoice1.gst.gov.in](http://www.einvoice1.gst.gov.in);
- (ii) [www.einvoice2.gst.gov.in](http://www.einvoice2.gst.gov.in);
- (iii) [www.einvoice3.gst.gov.in](http://www.einvoice3.gst.gov.in);
- (iv) [www.einvoice4.gst.gov.in](http://www.einvoice4.gst.gov.in);
- (v) [www.einvoice5.gst.gov.in](http://www.einvoice5.gst.gov.in);
- (vi) [www.einvoice6.gst.gov.in](http://www.einvoice6.gst.gov.in);
- (vii) [www.einvoice7.gst.gov.in](http://www.einvoice7.gst.gov.in);
- (viii) [www.einvoice8.gst.gov.in](http://www.einvoice8.gst.gov.in);
- (ix) [www.einvoice9.gst.gov.in](http://www.einvoice9.gst.gov.in);
- (x) [www.einvoice10.gst.gov.in](http://www.einvoice10.gst.gov.in).

*Explanation.*— For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

2. This notification shall come into force with effect from the 1st day of January, 2020.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 1st January, 2020.

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**Notification**

38/1/2017-Fin(R&C)(121)

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Goa Goods and Services Tax Rules, 2017, the Government of Goa, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds One Hundred Crore Rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st day of April, 2020.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 1st January, 2020.

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**Notification**

38/1/2017-Fin(R&C)(122)

In exercise of the powers conferred by rule 5 of the Goa Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide notification No. 38/1/2017-Fin(R&C)(105)/3058, dated 3rd July, 2019, published in the Extraordinary Official Gazette, Series I No. 13, dated 3rd July, 2019, the Government of Goa, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 1st January, 2020.

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**Notification**

38/1/2017-Fin(R&C)(123)

In exercise of the powers conferred by the sixth proviso to rule 46 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government of Goa, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds Five Hundred Crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code

available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of April, 2020.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 1st January, 2020.

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### Notification

38/1/2017-Fin(R&C)(27/2019-Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 38/1/2017-Fin(R&C)(1/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,—

(a) in Schedule II - 6%, serial numbers 80AA and 171A and the entries relating thereto shall be omitted;

(b) in Schedule III - 9%, after serial number 163A and entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

"163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C	6305 32 00	Flexible intermediate bulk containers".

2. This notification shall come into force on the 1st day of January, 2020.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 1st January, 2020.

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